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Re: U.S. Utility Patent Application
Appl. No.: 10/028,781; Filed: December 28, 2001
For: **IP Telephone System**
Inventors: FALLAHI *et al.*
Our Ref: 1875.1270001

Sir:

Transmitted herewith for appropriate action is the following document:

1. Amendment and Reply Under 37 C.F.R. § 1.111.

The above-listed documents are filed electronically through EFS-Web. In the event that extensions of time are necessary to prevent abandonment of this patent application, then such extensions of time are hereby petitioned. Fee payment is provided through online credit card payment. The U.S. Patent and Trademark Office is hereby authorized to charge any fee deficiency, or credit any overpayment, to our Deposit Account No. 19-0036.

Respectfully submitted,

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TAW:ddc
Enclosures

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